

Nancy Dabney
5211 Bright Baldwin Road
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Honorable Robert D. Drain
Case Number 05-44481 (RDD)
United States Bankruptcy Judge-Southern District of NY
One Bowling Green
New York, NY 10004-1408

Subject: Case Number 05-44481 (RDD) Master Disposition Agreement

Honorable Robert Drain:

This letter is a written objection to the motion to overturn severance allowance for Delphi salary employees. I retired on March 1, 2009 and entered into a contract with Delphi Packard. This contract was signed during the bankruptcy procedures. The severance contract is a liability and is not a benefit. I believe I have a valid and binding legal contract which should be fulfilled.

The salary employees of Delphi have been adversely affected by the lost of benefits and also will be adversely affected by the pending pension reduction. The severance allowance is necessary to cover our medical expenses and to alleviate some of the financial burden which the salary workforce had not anticipated.

Respectively,


Nancy Dabney